

FIRST REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 161

97TH GENERAL ASSEMBLY

0804H.03P

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 50.622, 64.170, 64.205, 67.463, 67.469, 71.012, 71.014, 71.015, 72.401, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 184.850, 184.865, 238.272, 321.017, 321.320, and 321.690, RSMo, and to enact in lieu thereof thirty-three new sections relating to political subdivisions.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 50.622, 64.170, 64.205, 67.463, 67.469, 71.012, 71.014, 71.015, 72.401, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 184.850, 184.865, 238.272, 321.017, 321.320, and 321.690, RSMo, are repealed and thirty-three new sections enacted in lieu thereof, to be known as sections 50.622, 64.170, 67.463, 67.469, 67.1368, 67.2070, 67.2071, 67.2072, 67.2073, 71.012, 71.014, 71.015, 72.401, 77.675, 94.1060, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 184.847, 184.850, 184.865, 238.272, 247.225, 321.017, 321.320, and 321.690, to read as follows:

50.622. **1.** Any county may amend the annual budget during any fiscal year in which the county receives additional funds, and such amount or source, including but not limited to, federal or state grants or private donations, could not be estimated when the budget was adopted. The county shall follow the same procedures as required in sections 50.525 to 50.745 for adoption of the annual budget to amend its budget during a fiscal year, **except that the notice provided for in section 50.600 shall be extended to thirty days for purposes of this section, and such notice shall include a published summary of the proposed reductions and an explanation of the shortfall.**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

2. Any county may decrease the annual budget twice during any fiscal year in which the county experiences a verifiable decline in funds of two percent or higher, and such amount could not be estimated or anticipated when the budget was adopted, provided that any decrease in appropriations shall not unduly affect any one officeholder. Before any reduction affecting an independently elected officeholder can occur, negotiations shall take place with all officeholders who receive funds from the affected category of funds in an attempt to cover the shortfall.

3. Any decrease in an appropriation authorized under subsection 2 of this section shall not impact any dedicated fund otherwise provided by law.

4. County commissioners may reduce budgets of departments under their direct supervision and responsibility at any time without the restrictions imposed by this section.

5. Notwithstanding the provisions of this section, no charter county shall be restricted from amending its budget pursuant to the terms of its charter.

6. This section shall expire on July 1, 2016.

64.170. 1. For the purpose of promoting the public safety, health and general welfare, to protect life and property and to prevent the construction of fire hazardous buildings, the county commission in all counties [of the first and second classification], as provided by law, is for this purpose empowered, subject to the provisions of subsections 2 and 3 of this section, to adopt by order or ordinance regulations to control the construction, reconstruction, alteration or repair of any building or structure and any electrical wiring or electrical installation, plumbing or drain laying therein, and provide for the issuance of building permits and adopt regulations licensing persons, firms or corporations other than federal, state or local governments, public utilities and their contractors engaged in the business of electrical wiring or installations and provide for the inspection thereof and establish a schedule of permit, license and inspection fees and appoint a building commission to prepare the regulations, as herein provided.

2. Any county which has not adopted a building code prior to August 28, 2001, pursuant to sections 64.170 to 64.200, shall not have the authority to adopt a building code pursuant to such sections unless the authority is approved by voters, subject to the provisions of subsection 3 of this section. The ballot of submission for authority pursuant to this subsection shall be in substantially the following form:

Shall (insert name of county) have authority to create, adopt and impose a county building code?

☐ YES☐ NO

23 3. The proposal of the authority to adopt a building code shall be voted on only by voters
24 in the area affected by the proposed code, such that a code affecting a county shall not be voted
25 upon by citizens of any incorporated territory.

26 **4. No structure used solely for agricultural purposes in which the use is exclusively**
27 **in connection with the production, harvesting, storage, drying, or raising or agricultural**
28 **commodities, including the raising of livestock, shall be subject to any code adopted under**
29 **this section.**

 67.463. 1. At the hearing to consider the proposed improvements and assessments, the
2 governing body shall hear and pass upon all objections to the proposed improvements and
3 proposed assessments, if any, and may amend the proposed improvements, and the plans and
4 specifications therefor, or assessments as to any property, and thereupon by ordinance or
5 resolution the governing body of the city or county shall order that the improvement be made and
6 direct that financing for the cost thereof be obtained as provided in sections 67.453 to 67.475.

7 2. After construction of the improvement has been completed in accordance with the
8 plans and specifications therefor, the governing body shall compute the final costs of the
9 improvement and apportion the costs among the property benefitted by such improvement in
10 such equitable manner as the governing body shall determine, charging each parcel of property
11 with its proportionate share of the costs, and by resolution or ordinance, assess the final cost of
12 the improvement or the amount of general obligation bonds issued or to be issued therefor as
13 special assessments against the property described in the assessment roll.

14 3. After the passage or adoption of the ordinance or resolution assessing the special
15 assessments, the city clerk or county clerk shall mail a notice to each property owner within the
16 district which sets forth a description of each parcel of real property to be assessed which is
17 owned by such owner, the special assessment assigned to such property, and a statement that the
18 property owner may pay such assessment in full, together with interest accrued thereon from the
19 effective date of such ordinance or resolution, on or before a specified date determined by the
20 effective date of the ordinance or resolution, or may pay such assessment in annual installments
21 as provided in subsection 4 of this section.

22 4. The special assessments shall be assessed upon the property included therein
23 concurrent with general property taxes, and shall be payable in substantially equal annual
24 installments for a duration stated in the ballot measure prescribed in subsection 2 of section
25 67.457 or in the petition prescribed in subsection 3 of section 67.457, and, if authorized, an
26 assessment in each year thereafter levied and collected in the same manner with the proceeds
27 thereof used solely for maintenance of the improvement, taking into account such assessments
28 and interest thereon, as the governing body determines. The first installment shall be payable
29 after the first collection of general property taxes following the adoption of the assessment

30 ordinance or resolution unless such ordinance or resolution was adopted and certified too late
31 to permit its collection at such time. All assessments shall bear interest at such rate as the
32 governing body determines, not to exceed the rate permitted for bonds by section 108.170.
33 Interest on the assessment between the effective date of the ordinance or resolution assessing the
34 assessment and the date the first installment is payable shall be added to the first installment.
35 The interest for one year on all unpaid installments shall be added to each subsequent installment
36 until paid. In the case of a special assessment by a city, all of the installments, together with the
37 interest accrued or to accrue thereon, may be certified by the city clerk to the county clerk in one
38 instrument at the same time. Such certification shall be good for all of the installments, and the
39 interest thereon payable as special assessments.

40 5. Special assessments shall be collected and paid over to the city treasurer or county
41 treasurer in the same manner as taxes of the city or county are collected and paid. In any county
42 [of the first classification with more than one hundred thirty-five thousand four hundred but
43 fewer than one hundred thirty-five thousand five hundred inhabitants], the county collector may
44 collect a fee as prescribed by section 52.260 for collection of assessments under this section.

67.469. A special assessment authorized under the provisions of sections 67.453 to
2 67.475 shall be a lien, from the date of the assessment, on the property against which it is
3 assessed on behalf of the city or county assessing the same to the same extent as a tax upon real
4 property. The lien may be foreclosed in the same manner as a tax upon real property by land tax
5 sale pursuant to chapter 140 or, **if applicable to that county, chapter 141, or**, [by judicial
6 foreclosure proceeding,] at the option of the governing body, **by judicial foreclosure**
7 **proceeding**. Upon the foreclosure of any such lien, whether by land tax sale or by judicial
8 foreclosure proceeding, the entire remaining assessment may become due and payable and may
9 be recoverable in such foreclosure proceeding at the option of the governing body.

67.1368. 1. The governing body of any county of the third classification without a
2 **township form of government and with more than twelve thousand but fewer than fourteen**
3 **thousand inhabitants and with a city of the fourth classification with more than two**
4 **thousand seven hundred but fewer than three thousand inhabitants as the county seat may**
5 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or**
6 **motels situated in the county or a portion thereof, which shall not be more than five**
7 **percent per occupied room per night, except that such tax shall not become effective unless**
8 **the governing body of the county submits to the voters of the county at a state general or**
9 **primary election a proposal to authorize the governing body of the county to impose a tax**
10 **under this section. The tax authorized in this section shall be in addition to the charge for**
11 **the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall**

12 be used by the county for the promotion of tourism, growth of the region, and economic
13 development. Such tax shall be stated separately from all other charges and taxes.

14 2. The ballot of submission for the tax authorized in this section shall be in
15 substantially the following form:

16 Shall (insert the name of the county) impose a tax on the charges for all
17 sleeping rooms paid by the transient guests of hotels and motels situated in (name
18 of county) at a rate of (insert rate of percent) percent for the promotion of the county,
19 growth of the region, and economic development?

20 ☐ YES ☐ NO

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in
22 favor of the question, then the tax shall become effective on the first day of the second
23 calendar quarter following the calendar quarter in which the election was held. If a
24 majority of the votes cast on the question by the qualified voters voting thereon are
25 opposed to the question, then the tax authorized by this section shall not become effective
26 unless and until the question is resubmitted under this section to the qualified voters of the
27 county and such question is approved by a majority of the qualified voters of the county
28 voting on the question.

29 3. As used in this section, "transient guests" means persons who occupy a room or
30 rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

67.2070. 1. Sections 67.2070 to 67.2073 shall be known and may be cited as the
2 "STAR Bonds Financing Act".

3 2. As used in sections 67.2070 to 67.2073, the following terms mean:

4 (1) "Commence work", the manifest commencement of actual operations on the
5 development site, such as erecting a building, excavating the ground to lay a foundation
6 or a basement, or work of like description that a person with reasonable diligence can see
7 and recognize as being done with the intention and purpose to continue work until the
8 project is completed;

9 (2) "De minimus", an amount less than fifteen percent of the land area within a
10 STAR bond project district;

11 (3) "Developer", any person, firm, corporation, partnership, or limited liability
12 company other than a city and other than an agency, political subdivision, or
13 instrumentality of the state;

14 (4) "Director", the director of the department of economic development;

15 (5) "Economic impact study", a study to project the financial benefit of the project
16 to the local, regional, and state economies;

17 **(6) "Eligible area", a historic theater, major tourism area, river walk canal facility,**
18 **major multisport athletic complex, or a major commercial entertainment and tourism area**
19 **as determined by the director;**

20 **(7) "Historic theater", a building constructed before the year 1940 that was**
21 **constructed for the purpose of staging entertainment, including motion pictures, vaudeville**
22 **shows, or operas, that is operated by a nonprofit corporation and is designated by the state**
23 **historic preservation office as eligible to be on the National Register of Historic Places;**

24 **(8) "Historic theater sales tax increment", the amount of any state and local sales**
25 **tax revenue imposed under state law collected from taxpayers doing business within a**
26 **historic theater that is in excess of the amount of such taxes collected before the designation**
27 **of the building as a historic theater for purposes of the STAR bonds financing act;**

28 **(9) "Major commercial entertainment and tourism area", an area that may include,**
29 **but not be limited to, a major multisport athletic complex;**

30 **(10) "Major multisport athletic complex", an athletic complex that is used for the**
31 **training of athletes, the practice of athletic teams, the playing of athletic games, or the**
32 **hosting of events. Such project may include playing fields, parking lots, and other**
33 **developments including grandstands, suites and viewing areas, concessions, souvenir**
34 **facilities, catering facilities, visitor centers, signage, and temporary hospitality facilities,**
35 **but excluding hotels, motels, restaurants, and retail facilities, not directly related to or**
36 **necessary to the operation of such facility;**

37 **(11) "Major tourism area", an area for which the director has made a finding that**
38 **capital improvements costing not less than one hundred million dollars will be built in the**
39 **state;**

40 **(12) "Market study", a study to determine the ability of the project to gain market**
41 **share locally, regionally, and nationally, and the ability of the project to gain sufficient**
42 **market share to:**

43 **(a) Remain profitable past the term of repayment; and**

44 **(b) Maintain status as a significant factor for travel decisions;**

45 **(13) "Market impact study", a study to measure the impact of the proposed project**
46 **on similar businesses in the project's market area;**

47 **(14) "Museum facility", a separate newly-constructed museum building and**
48 **facilities directly related and necessary to the operation thereof, including gift shops and**
49 **restaurant facilities, but excluding hotels, motels, restaurants, and retail facilities not**
50 **directly related to or necessary to the operation of such facility. The museum facility shall**
51 **be owned by the state, a city, county, other political subdivision of the state, or a nonprofit**
52 **corporation, shall be managed by the state, a city, county, other political subdivision of the**

53 state, or a nonprofit corporation, and shall not be leased to any developer and shall not be
54 located within any retail or commercial building;

55 (15) "Project", a STAR bond project;

56 (16) "Project costs":

57 (a) Costs necessary to implement a STAR bond project plan;

58 (b) Project costs includes costs incurred for:

59 a. Acquisition of real property within the STAR bond project area;

60 b. Payment of relocation assistance under a relocation assistance plan as provided
61 in the STAR bonds financing act;

62 c. Site preparation including utility relocations;

63 d. Sanitary and storm sewers and lift stations;

64 e. Drainage conduits, channels, levees, and river walk canal facilities;

65 f. Street grading, paving, graveling, macadamizing, curbing, guttering, and
66 surfacing;

67 g. Street light fixtures, connection, and facilities;

68 h. Underground gas, water, heating, and electrical services and connections located
69 within the public right-of-way;

70 i. Sidewalks and pedestrian underpasses or overpasses;

71 j. Drives and driveway approaches located within the public right-of-way;

72 k. Water mains and extensions;

73 l. Plazas and arcades;

74 m. Parking facilities and multilevel parking structures devoted to parking only;

75 n. Landscaping and plantings, fountains, shelters, benches, sculptures, lighting,
76 decorations, and similar amenities;

77 o. Major multisport athletic complex;

78 p. Museum facility;

79 q. Related expenses to redevelop and finance the project, except that for a STAR
80 bond project financed with special obligation bonds payable from the revenues described
81 in paragraph (a) of subdivision (1) of subsection 1 of section 67.2072, such expenses shall
82 require prior approval by the director;

83 (c) Project costs shall not include:

84 a. Costs incurred in connection with the construction of buildings or other
85 structures;

86 b. Fees and commissions paid to developers, real estate agents, financial advisors
87 or any other consultants who represent the developers or any other businesses considering
88 locating in or located in a STAR bond project district;

- 89 **c. Salaries for local government employees;**
90 **d. Moving expenses for employees of the businesses locating within the STAR bond**
91 **project district;**
92 **e. Property taxes for businesses that locate in the STAR bond project district;**
93 **f. Lobbying costs;**
94 **g. Any bond origination fee charged by the city or county;**
95 **h. Any personal property that is subject to taxation under this state's laws; and**
96 **i. Travel, entertainment, and hospitality;**
97 **(17) "Projected market area", any area within the state in which the project is**
98 **projected to have a substantial fiscal or market impact upon businesses in such area;**
99 **(18) "River walk canal facilities", a canal and related water features that flow**
100 **through a major commercial entertainment and tourism area and facilities related or**
101 **contiguous thereto, including, but not limited to, pedestrian walkways and promenades,**
102 **landscaping, and parking facilities;**
103 **(19) "Sales tax and revenue", those revenues available to finance the issuance of**
104 **special obligation bonds as identified in the STAR bond financing act;**
105 **(20) "STAR bond", a sales tax and revenue bond;**
106 **(21) "STAR bond project", an approved project to implement a project plan for**
107 **the development of the established STAR bond project district with a capital investment**
108 **of at least fifty million dollars and fifty million dollars in projected gross annual sales, or**
109 **for areas outside of metropolitan statistical areas as defined by the federal Office of**
110 **Management and Budget, an area for which the director finds that the project is an eligible**
111 **area and one of the following:**
112 **(a) Would be of regional or statewide importance; or**
113 **(b) Is a major tourism area;**
114 **(22) "STAR bond project area", the geographic area within the STAR bond project**
115 **district in which there may be one or more projects;**
116 **(23) "STAR bond project district", the specific area declared to be an eligible area**
117 **as determined by the director in which the city or county may develop one or more STAR**
118 **bond projects;**
119 **(24) "STAR bond project district plan", the preliminary plan that identifies all of**
120 **the proposed STAR bond project areas and identifies in a general manner all of the**
121 **buildings, facilities, and improvements in each that are proposed to be constructed or**
122 **improved in each STAR bond project area;**
123 **(25) "STAR bond project plan", the plan adopted by a city or county for the**
124 **development of a STAR bond project or projects in a STAR bond project district;**

125 (26) "Substantial change", as applicable, a change wherein the proposed plan or
126 plans differ substantially from the intended purpose for which the STAR bond project
127 district plan was approved;

128 (27) "Tax increment", that portion of the revenue derived from state and local
129 sales, use, and transient guest tax collected from taxpayers doing business within that
130 portion of a STAR bond project district occupied by a project that is in excess of the
131 amount of base year revenue. For purposes of this subsection, the base year shall be the
132 twelve-month period immediately before the month in which the STAR bond project
133 district is established. The director shall determine base year revenue by reference to the
134 revenue collected during the base year from taxpayers doing business within the specific
135 area in which a STAR bond project district is subsequently established. For purposes of
136 this subsection, revenue collected from taxpayers doing business within a STAR bond
137 project district, or within a specific area in which a STAR bond project district is
138 subsequently established shall not include local sales and use tax revenue that is sourced
139 to jurisdictions other than those in which the project is located;

140 (28) "Taxpayer", a person, corporation, limited liability company, S corporation,
141 partnership, registered limited liability partnership, foundation, association, nonprofit
142 entity, sole proprietorship, business trust, group, or other entity that is subject to the tax
143 imposed in chapter 143, 147, 148, or 153.

67.2071. 1. (1) The governing body of any city may establish one or more STAR
2 bond projects in any area within such city or wholly outside the boundaries of such city.
3 A STAR bond project wholly outside the boundaries of such city shall be approved by the
4 governing body of the county in which the city is located by the passage of a county
5 resolution. The governing body of a county may establish one or more STAR bond
6 projects in any unincorporated area of the county. Such projects shall be eligible for
7 financing by special obligation bonds payable from revenues described by subdivision (1)
8 of subsection 1 of section 67.2072.

9 (2) Each STAR bond project shall first be approved by the director, if the director
10 determines that the proposed project or complex sufficiently promotes, stimulates, and
11 develops the general and economic welfare of the state. Upon approving the project, the
12 director may approve such financing in an amount not to exceed fifty percent of the total
13 costs including all project costs and any other costs related to the project. The proceeds
14 of such STAR bond financing shall only be used to pay for incurred project costs.

15 (3) A project shall not be granted to any business that proposes to relocate its
16 business from another area of the state into such city or county for the purpose of
17 consideration for a STAR bond project.

18 **(4) A project shall not be approved by the director if the required market study**
19 **indicates a substantial negative impact upon businesses in the project or complex market**
20 **area or the granting of such project or complex would cause a default in the payment of**
21 **any outstanding special obligation bond payable from revenues authorized under**
22 **subdivision (1) of subsection 1 of section 67.2072.**

23 **(5) The maximum maturity of special obligation bonds payable primarily from**
24 **revenues described in subdivision (1) of subsection 1 of section 67.2072 to finance STAR**
25 **bond projects under this section shall not exceed twenty years.**

26 **(6) The director shall not approve any application for STAR bond project financing**
27 **that is submitted by a city or county more than one year after the STAR bond project**
28 **district in which the STAR bond project is located has been established.**

29 **2. (1) When a city or county proposes to establish a STAR bond project district**
30 **within an eligible area, the city or county shall adopt a resolution stating that the city or**
31 **county is considering the establishment of a STAR bond project district. Such resolution**
32 **shall:**

33 **(a) Give notice that a public hearing will be held to consider the establishment of**
34 **a STAR bond project district and fix the date, hour, and place of such public hearing;**

35 **(b) Describe the proposed boundaries of the STAR bond project district;**

36 **(c) Describe the STAR bond project district plan;**

37 **(d) State that a description and map of the proposed STAR bond project district**
38 **are available for inspection at a time and place designated;**

39 **(e) State that the governing body will consider findings necessary for the**
40 **establishment of a STAR bond project district.**

41 **(2) (a) The city or county shall submit the proposed STAR bond project district**
42 **to the director for a determination that the district is an eligible area. Upon the conclusion**
43 **of the public hearing and a finding by the director that the proposed project district is an**
44 **eligible area, the governing body of the city or county shall pass an ordinance or resolution.**

45 **(b) An ordinance or resolution for a STAR bond project district may establish the**
46 **STAR bond project district, and such ordinance shall:**

47 **a. Make findings that the STAR bond project district proposed to be developed is**
48 **a historic theater or a STAR bond project;**

49 **b. Contain a STAR bond project district plan that identifies all of the proposed**
50 **STAR bond project areas and identifies in a general manner all of the buildings and**
51 **facilities that are proposed to be constructed or improved in each STAR bond project area.**
52 **The boundaries of such STAR bond project district shall not include any area not**
53 **designated in the notice required by this subsection;**

54 **c. Contain the legal description of the STAR bond project district.**

55 **(c) If no ordinance or resolution is passed by the city or county within thirty days**
56 **from the conclusion of the public hearing, then such STAR bond project district shall not**
57 **be established.**

58 **(3) The governing body of a city or county may establish a STAR bond project**
59 **district within that city or such city may establish a district inclusive of land outside the**
60 **boundaries of the city or wholly outside the boundaries of such city upon written consent**
61 **of the governing body of the county. The governing body of a county may establish a**
62 **STAR bond project district within the unincorporated area of the county. Before**
63 **providing written consent, the governing body of the county shall provide notice and hold**
64 **a hearing as is required for the establishment of a STAR bond project district.**

65 **(4) One or more STAR bond projects may be undertaken by a city or county within**
66 **a STAR bond project district after such STAR bond project district has been established**
67 **in the manner provided by this section.**

68 **(5) No privately owned property subject to ad valorem taxes shall be acquired and**
69 **redeveloped under the STAR bonds financing act if the governing body of the county or**
70 **the school district levying taxes on such property determines by resolution adopted within**
71 **thirty days following the conclusion of the hearing for the establishment of the STAR bond**
72 **project district that the proposed STAR bond project district will have an adverse effect**
73 **on such county or school district. The governing body of the county or the school district**
74 **shall deliver a copy of such resolution to the city or county. The city or county shall within**
75 **thirty days of receipt of such resolution pass an ordinance or resolution dissolving the**
76 **STAR bond project district. The provisions of this subdivision shall not apply if the STAR**
77 **bond project plan provides that ad valorem property tax revenues of the county or the**
78 **school district levying taxes on such property will not be adversely impacted.**

79 **(6) No STAR bond project shall include a project for a gambling casino.**

80 **3. (1) One or more projects may be undertaken by a city or county within an**
81 **established STAR bond project district. Any city or county proposing to undertake a**
82 **STAR bond project shall prepare a STAR bond project plan in consultation with the**
83 **planning commission of the city and in consultation with the planning commission of the**
84 **county, if any, if such project is located wholly outside the boundaries of the city. Any such**
85 **project plan may be implemented in separate development stages.**

86 **(2) Any city or county proposing to undertake a STAR bond project within a STAR**
87 **bond project district shall prepare a feasibility study. The feasibility study shall contain**
88 **the following, but the failure to include all information required in this subdivision shall**
89 **not affect the validity of bonds issued under the STAR bonds financing act:**

(a) Whether a STAR bond project's revenue and tax increment revenue and other available revenues under the STAR bonds financing act are expected to exceed or be sufficient to pay for the project costs;

(b) The effect, if any, a STAR bond project will have on any outstanding special obligation bonds payable from the revenues described in the STAR bonds financing act;

(c) A statement of how the jobs and taxes obtained from the STAR bond project will contribute significantly to the economic development of the state and region;

(d) Visitation expectations;

(e) The unique quality of the project;

(f) An economic impact study;

(g) A market study;

(h) A market impact study;

(i) Integration and collaboration with other resources or businesses;

(j) The quality of service and experience provided, as measured against national consumer standards for the specific target market;

(k) Project accountability, measured according to best industry practices;

(l) The expected return on state and local investment that the project is anticipated to produce;

(m) A statement concerning whether a portion of the local sales and use taxes are pledged to other uses and are unavailable as revenue for the STAR bond project. If a portion of local sales and use taxes is so committed, the applicant shall describe the percentage of city and county sales and use taxes collected that are so committed and the date or dates on which the city and county sales and use taxes pledged to other uses can be pledged for repayment of bonds;

(n) An anticipated principal and interest payment schedule on the bond issue.

(3) If the city or county determines the project is feasible, the project plan shall include:

(a) A summary of the feasibility study;

(b) A reference to the district plan that identifies the project area that is set forth in the project plan that is being considered;

(c) A description and map of the project area to be redeveloped;

(d) The relocation assistance plan as described in section 67.2073;

(e) A detailed description of the buildings and facilities proposed to be constructed or improved in such area;

(f) Any other information the governing body of the city or county deems necessary to advise the public of the intent of the project plan.

(4) A copy of the STAR bond project plan prepared by a city shall be delivered to the governing body of the county and of any school district levying taxes on property within the STAR bond project area. A copy of the STAR bond project plan prepared by a county shall be delivered to any school district levying taxes on property within the STAR bond project area.

(5) Upon a finding by the planning commission that the STAR bond project plan is consistent with the intent of the comprehensive plan for the development of the city, and a finding by the planning commission of the county, if any, with respect to a STAR bond project located wholly outside the boundaries of the city, that the STAR bond project plan is consistent with the intent of the comprehensive plan for the development of the county, the governing body of the city or county shall adopt a resolution stating that the city or county is considering the adoption of the STAR bond project plan. Such resolution shall:

(a) Give notice that a public hearing will be held to consider the adoption of the STAR bond project plan and fix the date, hour, and place of such public hearing;

(b) Describe the boundaries of the STAR bond project district within which the STAR bond project will be located and the date of establishment of such district;

(c) Describe the boundaries of the area proposed to be included within the STAR bond project area;

(d) State that the STAR bond project plan, including a summary of the feasibility study, market study, relocation assistance plan, financial guarantees of the prospective developer, and a description and map of the area to be redeveloped or developed are available for inspection during regular office hours in the office of the city clerk or county clerk, respectively.

(6) (a) The date fixed for the public hearing to consider the adoption of the STAR bond project plan shall be not less than thirty nor more than seventy days following the date of the adoption of the resolution fixing the date of the hearing.

(b) A copy of the city or county resolution providing for the public hearing shall be sent by the city by certified mail, return receipt requested, to the governing body of the county and by the city or county to any school district levying taxes on property within the proposed STAR bond project area. Copies also shall be sent by certified mail, return receipt requested, to each owner and occupant of land within the proposed STAR bond project area not more than ten days following the date of the adoption of the resolution. The resolution shall be published once in a newspaper within such city or county not less than one week nor more than two weeks preceding the date fixed for the public hearing. A sketch clearly delineating the area in sufficient detail to advise the reader of the

particular land proposed to be included within the STAR bond project area shall be published with the resolution.

(c) At the public hearing, a representative of the city or county shall present the city's or county's proposed STAR bond project plan. Following the presentation of the STAR bond project area, all interested persons shall be given an opportunity to be heard. The governing body may recess such hearing for good cause shown to a time and date certain, which shall be fixed in the presence of persons in attendance at the hearing.

(7) The public hearing records and feasibility study shall be a public record as defined in chapter 610.

(8) Upon conclusion of the public hearing, the governing body may adopt the STAR bond project plan by ordinance or resolution passed upon a two-thirds vote of the members.

(9) After the adoption by the city or county governing body of a STAR bond project plan, the clerk of the city or county shall transmit a copy of the description of the land within the STAR bond project district, a copy of the ordinance or resolution adopting the plan and a map or plat indicating the boundaries of the district to the clerk, assessor, and treasurer of the county in which the district is located, and to the governing bodies of the county and school district that levy taxes upon any property in the district. Such documents shall be transmitted following the adoption or modification of the plan or a revision of the plan on or before January first of the year in which the increment is first allocated to the taxing subdivision.

(10) If the STAR bond project plan is approved, the feasibility study shall be supplemented to include a copy of the minutes of the governing body meetings of any city or county whose bonding authority will be used in the STAR bond project, evidencing that a STAR bond project plan has been created, discussed, and adopted by the city or county in a regularly scheduled open public meeting.

(11) Any substantial changes to the STAR bond project plan as adopted shall be subject to a public hearing following publication of notice thereof at least twice in a newspaper located within such city or county.

(12) Any STAR bond project shall be completed within twenty years from the date of the approval of the STAR bond project plan. The maximum maturity on bonds issued to finance projects under the STAR bonds financing act shall not exceed twenty years.

(13) Residents of this state shall be given priority consideration for employment in construction projects located in a STAR bond project area.

(14) Any developer of a STAR bond project shall commence work on the project within two years from the date of adoption of the STAR bond project plan. If the

197 developer fails to commence work on the STAR bond project within the two-year period,
198 funding for such project shall cease and the developer of such project or complex shall
199 have one year to appeal to the director for reapproval of such project and the funding for
200 it. If the project is reapproved, the two-year period for commencement shall apply.

201 4. (1) The director shall review the STAR bond project plan, feasibility study, and
202 market study, along with other supporting documentation, and determine whether to
203 approve a request and, if approved, issue an approval letter for a STAR bond project
204 based upon the requirements within the STAR bonds financing act and rules and
205 regulations developed by the director.

206 (2) A special obligation bond issue shall bear interest at a reasonable rate as of the
207 time of sale of the bonds, taking into account such factors as current market conditions,
208 the nature and degree of risk associated with repayment of the bonds, and other relevant
209 factors.

210 5. (1) Any city or county that has received approval for a STAR bond project may
211 request STAR bond issuance authority to issue additional STAR bonds in an amount in
212 excess of the amount previously approved by the director. Any city or county requesting
213 such additional STAR bond issuance authority shall make application for approval to the
214 director. Such application shall include all information required to be submitted to the
215 director for initial approval of a STAR bond project.

216 (2) The director shall review all of the information submitted by the city or county
217 in the request for additional STAR bond issuance authority and determine whether to
218 approve a request and, if approved, issue an approval letter for additional STAR bond
219 issuance authority based upon the requirements within this act, and rules and regulations
220 developed by the director.

221 (3) The director may approve such additional STAR bond issuance authority in an
222 amount not to exceed fifty percent of the total costs of the addition or expansion to the
223 STAR bond project for which the additional STAR bond issuance authority is sought,
224 including all project costs and any other costs related to the project addition or expansion.
225 The proceeds of such additional STAR bond financing shall only be used to pay for
226 incurred project costs of such addition or expansion.

67.2072. 1. (1) Any city or county shall have the power to issue special obligation
2 bonds in one or more series to finance the undertaking of any STAR bond project in
3 accordance with the STAR bonds financing act. Such special obligation bonds shall be
4 made payable, both as to principal and interest:

5 (a) From revenues of the city or county derived from or held in connection with the
6 undertaking and carrying out of any STAR bond project or projects under the STAR
7 bonds financing act, including historic theater sales tax increments;

8 (b) From any private sources, contributions, or other financial assistance from the
9 state or federal government;

10 (c) From a pledge of one hundred percent of the tax increment revenue received by
11 the city from any local sales and use taxes, including the city's share of any county sales
12 tax, that are collected from taxpayers doing business within that portion of the city's STAR
13 bond project district occupied by a STAR bond project, except for amounts committed to
14 other uses by election of voters or pledged to bond repayment before the approval of the
15 STAR bond project;

16 (d) At the option of the county in a city STAR bond project district, from a pledge
17 of all of the tax increment revenues received by the county from any local sales and use
18 taxes that are collected from taxpayers doing business within that portion of the city's
19 STAR bond project district, except for amounts committed to other uses by election of
20 voters or pledged to bond repayment before the approval of a STAR bond project;

21 (e) In a county STAR bond project district, from a pledge of one hundred percent
22 of the tax increment revenue received by the county from any county sales and use tax, but
23 excluding any portions of such taxes that are allocated to the cities in such county under
24 state law, that are collected from taxpayers doing business within that portion of the
25 county's STAR bond project district occupied by a STAR bond project;

26 (f) From a pledge of all of the tax increment revenue received from any state sales
27 taxes that are collected from taxpayers doing business within that portion of the city's or
28 county's STAR bond project district occupied by a STAR bond project;

29 (g) At the option of the city or county and with approval of the director, from all
30 or a portion of the transient guest tax of such city or county;

31 (h) At the option of the city or county and with approval of the director:

32 a. From a pledge of all or a portion of increased revenue received by the city or
33 county from franchise fees collected from utilities and other businesses using public right-
34 of-way within the STAR bond project district; or

35 b. From a pledge of all or a portion of the revenue received by a city or county from
36 local sales taxes or local transient guest and local use taxes; or

37 (i) By any combination of these methods.

38 (2) The city or county may pledge such revenue to the repayment of such special
39 obligation bonds before, simultaneously with, or subsequent to the issuance of such special
40 obligation bonds.

41 **(3) Bonds issued under subdivision (1) of this subsection shall not be general**
42 **obligations of the city or the county, nor in any event shall they give rise to a charge against**
43 **the city's or county's general credit or taxing powers, or be payable out of any funds or**
44 **properties other than any of those set forth in subdivision (1) of this subsection, and such**
45 **bonds shall so state on their face. Bonds issued under the provisions of subdivision (1) of**
46 **this subsection shall be special obligations of the city or county and are declared to be**
47 **negotiable instruments. Such bonds shall be executed by the mayor and clerk of the city**
48 **or the presiding commissioner and the county clerk and sealed with the corporate seal of**
49 **the city or county. All details pertaining to the issuance of such special obligation bonds**
50 **and terms and conditions thereof shall be determined by ordinance of the city or by**
51 **resolution of the county. All special obligation bonds issued under the STAR bonds**
52 **financing act and all income or interest therefrom shall be exempt from all state taxes.**
53 **Such special obligation bonds shall not be required to contain any recital that when such**
54 **bonds have been duly registered, such registration shall import absolute verity and shall**
55 **be conclusive in favor of all persons purchasing such bonds, or that all proceedings and**
56 **conditions precedent have been had and performed to authorize the issuance of such bonds**
57 **and that such bonds shall be negotiable, but such bonds shall contain the following recitals:**

58 **(a) The authority under which such special obligation bonds are issued;**

59 **(b) Such bonds are in conformity with the provisions, restrictions, and limitations**
60 **thereof; and**

61 **(c) That such special obligation bonds and the interest thereon are to be paid from**
62 **the money and revenue received as provided in subdivision (1) of this subsection.**

63 **(4) Any city or county issuing special obligation bonds under the STAR bonds**
64 **financing act may refund all or part of such issue as provided in state law.**

65 **2. For each project financed with special obligation bonds payable from the**
66 **revenues described in subdivision (1) of subsection 1 of this section, the city or county shall**
67 **prepare and submit to the director by October first of each year a report describing the**
68 **status of any projects within such STAR bond project area, any expenditures of the**
69 **proceeds of special obligation bonds that have occurred since the last annual report, and**
70 **any expenditures of the proceeds of such bonds expected to occur in the future, including**
71 **the amount of sales tax revenue, how such revenue has been spent, the projected amount**
72 **of such revenue, and the anticipated use of such revenue. The department of economic**
73 **development shall compile this information and submit a report annually to the governor**
74 **and the legislature by February first of each year.**

75 **3. A city or county may use the proceeds of special obligation bonds or any**
76 **uncommitted funds derived from sources set forth in this section to pay the bond project**
77 **to implement the STAR bond project plan.**

67.2073. 1. In the event that the city or county shall default in the payment of any
2 **STAR bonds payable from revenues described in subdivision (1) of subsection 1 of section**
3 **67.2072, no public funds shall be used to pay the holders thereof except as otherwise**
4 **specifically authorized in the STAR bonds financing act.**

5 **2. (1) Any addition of area to the STAR bond project district, or any substantial**
6 **change to the STAR bond project district plan, shall be subject to the same procedure for**
7 **public notice and hearing as is required for the establishment of the STAR bond project**
8 **district.**

9 **(2) A city or county may remove real property from a STAR bond project district**
10 **by an ordinance or resolution of the governing body respectively.**

11 **(3) A city or county may divide the real property in a STAR bond project district,**
12 **including real property in different project areas within a STAR bond project district, into**
13 **separate STAR bond project districts. Any division of real property within a STAR bond**
14 **project district into more than one STAR bond project district shall be subject to the same**
15 **procedure of public notice and hearing as is required for the establishment of the STAR**
16 **bond project district.**

17 **(4) If a city or county has undertaken a STAR bond project within a STAR bond**
18 **project district, and either the city or county wishes to subsequently remove more than a**
19 **de minimus amount of real property from the STAR bond project district, or the city or**
20 **county wishes to subsequently divide the real property in the STAR bond project district**
21 **into more than one STAR bond project district, then before any such removal or division**
22 **the city or county shall provide a feasibility study that shows that the tax revenue from the**
23 **resulting STAR bond project district within which the STAR bond project is located is**
24 **expected to be sufficient to pay the project costs.**

25 **(5) Removal of real property from one STAR bond project district and addition of**
26 **all or a portion of that real property to another STAR bond project district may be**
27 **accomplished by the adoption of an ordinance or resolution, and in such event the**
28 **determination of the existence or nonexistence of an adverse effect on the county or school**
29 **district under subsection 2 of section 67.2071 shall apply to both such removal and such**
30 **addition of real property to a STAR bond project district.**

31 **3. (1) Any city or county that has adopted a STAR bond project plan may purchase**
32 **or otherwise acquire real property in connection with such project plan. Upon a two-**
33 **thirds vote of the members of the governing body thereof, a city or county may acquire by**

34 condemnation any interest in real property, including a fee simple title thereto, that it
35 deems necessary for or in connection with any project plan of an area located within the
36 project district; however, eminent domain shall be used only as provided in state law. Any
37 such city or county may exercise the power of eminent domain in the manner provided in
38 state law. In addition to any compensation or damages allowed under provisions
39 governing eminent domain, such city or county shall also provide for the payment of
40 relocation assistance as provided in subsection 4 of this section.

41 (2) No real property shall be taken using eminent domain by any municipal or
42 county government for any economic development project, as defined in section 523.271,
43 funded by Star Bonds if such property is acquired in order to be transferred to any private
44 entity prior to the expiration of the Star Bond project.

45 4. Before any STAR bond project shall be initiated, a relocation assistance plan
46 shall be approved by the governing body of the city or county proposing to undertake the
47 project. Such relocation assistance plan shall:

48 (1) Provide for relocation payments to be made to persons, families, and businesses
49 who move from real property located in the STAR bond project district, or who move
50 personal property from real property located in the STAR bond project district as a result
51 of the acquisition of the real property by the city or county in carrying out the provisions
52 of the STAR bonds financing act. With respect to any STAR bond project, such payments
53 shall not be less than five hundred dollars;

54 (2) Provide that no persons or families residing in the STAR bond project district
55 shall be displaced unless and until there is a suitable housing unit available and ready for
56 occupancy by such displaced person or family at rents within the person's or family's
57 ability to pay. Such housing units shall be suitable to the needs of such displaced persons
58 or families and must be a decent, safe, sanitary, and otherwise standard dwelling; and

59 (3) Provide for the payment of any damages sustained by a seller, as defined in
60 section 144.010, by reason of the liquidation of inventories necessitated by relocation from
61 the STAR bond project district.

62 5. (1) Notwithstanding any other provision of law to the contrary, copies of all
63 sales, use, and transient guest tax returns of sellers, as defined in section 144.010, filed with
64 the director in connection with a STAR bond project area or STAR bond project, for
65 which sales, use, and transient guest tax revenues are pledged or otherwise intended to be
66 used in whole or in part for the payment of bonds issued to finance project costs in such
67 STAR bond project area, shall be provided by the director to the bond trustee, escrow
68 agent, or paying agent for such bonds upon the written request of the city or county within
69 fifteen days of receipt by the director. The bond trustee, escrow agent, or paying agent

70 shall keep such sales, use, and transient guest tax returns of sellers and the information
71 contained therein confidential, but may use such information for purposes of allocating
72 and depositing such sales, use, and transient guest tax revenues in connection with the
73 bonds used to finance project costs in such STAR bond project area. Except as otherwise
74 provided herein, the sales, use, and transient guest tax returns received by the bond
75 trustee, escrow agent, or paying agent shall be subject to the confidentiality provisions in
76 chapter 32.

77 (2) The director shall determine when the amount of sales tax and other revenues
78 that have been collected and distributed to the bond debt service or reserve fund is
79 sufficient to satisfy all principal and interest costs to the maturity date or dates of any
80 special obligation bonds issued by a city or county to finance a STAR bond project.
81 Thereafter, all sales tax and other revenues shall be collected and distributed in accordance
82 with applicable law.

83 6. For projects involving the use of financing under paragraph (e) of subdivision
84 (1) of subsection 1 of section 67.2072, the director shall set a limit on the total amount of
85 such special obligation bonds that may be issued for a STAR bond project. An issue of
86 special obligation bonds shall bear interest at a reasonable rate as of the time of sale of the
87 bonds, taking into account such factors as current market conditions, the nature and
88 degree of risk associated with repayment of the bonds, and other relevant factors.

89 7. (1) STAR bond projects using state sales tax financing under section 67.2072
90 shall be audited by an independent certified public accountant annually at the expense of
91 the city or county. The audit report shall supplement the required annual report required.

92 (2) Such audits shall determine whether bond financing obtained under section
93 67.2072 is being used only for authorized purposes. Audit results shall be reported to the
94 governor, the director of the department of economic development, the senate committee
95 on commerce, consumer protection, energy and the environment, the house committee on
96 economic development, and any successor committees thereto, and the director, during the
97 legislative session immediately following the audit.

98 (3) If audit findings indicate that bond funds have been used for unauthorized or
99 ineligible purposes, the city or county shall repay to the bond fund all such unauthorized
100 or ineligible expenditures. Such city or county shall enter into a repayment agreement with
101 the director specifying the terms of such repayment obligation.

102 8. The STAR bonds financing act shall expire on June 30, 2018.

71.012. 1. Notwithstanding the provisions of sections 71.015 and 71.860 to 71.920, the
2 governing body of any city, town or village may annex unincorporated areas which are
3 contiguous and compact to the existing corporate limits of the city, town or village pursuant to

4 this section. The term "contiguous and compact" does not include a situation whereby the
5 unincorporated area proposed to be annexed is contiguous to the annexing city, town or village
6 only by a railroad line, trail, pipeline or other strip of real property less than one-quarter mile in
7 width within the city, town or village so that the boundaries of the city, town or village after
8 annexation would leave unincorporated areas between the annexed area and the prior boundaries
9 of the city, town or village connected only by such railroad line, trail, pipeline or other such strip
10 of real property. The term "contiguous and compact" does not prohibit voluntary annexations
11 pursuant to this section merely because such voluntary annexation would create an island of
12 unincorporated area within the city, town or village, so long as the owners of the unincorporated
13 island were also given the opportunity to voluntarily annex into the city, town or village.
14 Notwithstanding the provisions of this section, the governing body of any city, town or village
15 in any county of the third classification which borders a county of the fourth classification, a
16 county of the second classification and **the** Mississippi River may annex areas along a road or
17 highway up to two miles from existing boundaries of the city, town or village or the governing
18 body in any city, town or village in any county of the third classification without a township form
19 of government with a population of at least twenty-four thousand inhabitants but not more than
20 thirty thousand inhabitants and such county contains a state correctional center may voluntarily
21 annex such correctional center pursuant to the provisions of this section if the correctional center
22 is along a road or highway within two miles from the existing boundaries of the city, town or
23 village.

24 2. (1) When a [verified] **notarized** petition, requesting annexation and signed by the
25 owners of all fee interests of record in all tracts of real property located within the area proposed
26 to be annexed, or a request for annexation signed under the authority of the governing body of
27 any common interest community and approved by a majority vote of unit owners located within
28 the area proposed to be annexed is presented to the governing body of the city, town or village,
29 the governing body shall hold a public hearing concerning the matter not less than fourteen nor
30 more than sixty days after the petition is received, and the hearing shall be held not less than
31 seven days after notice of the hearing is published in a newspaper of general circulation qualified
32 to publish legal matters and located within the boundary of the petitioned city, town or village.
33 If no such newspaper exists within the boundary of such city, town or village, then the notice
34 shall be published in the qualified newspaper nearest the petitioned city, town or village. For the
35 purposes of this subdivision, the term "common-interest community" shall mean a condominium
36 as said term is used in chapter 448, or a common-interest community, a cooperative, or a planned
37 community.

38 (a) A "common-interest community" shall be defined as real property with respect to
39 which a person, by virtue of such person's ownership of a unit, is obliged to pay for real property

40 taxes, insurance premiums, maintenance or improvement of other real property described in a
41 declaration. "Ownership of a unit" does not include a leasehold interest of less than twenty years
42 in a unit, including renewal options;

43 (b) A "cooperative" shall be defined as a common-interest community in which the real
44 property is owned by an association, each of whose members is entitled by virtue of such
45 member's ownership interest in the association to exclusive possession of a unit;

46 (c) A "planned community" shall be defined as a common-interest community that is not
47 a condominium or a cooperative. A condominium or cooperative may be part of a planned
48 community.

49 (2) At the public hearing any interested person, corporation or political subdivision may
50 present evidence regarding the proposed annexation.

51

52 If, after holding the hearing, the governing body of the city, town or village determines that the
53 annexation is reasonable and necessary to the proper development of the city, town or village,
54 and the city, town or village has the ability to furnish normal municipal services to the area to
55 be annexed within a reasonable time, it may, subject to the provisions of subdivision (3) of this
56 subsection, annex the territory by ordinance without further action.

57 (3) If a written objection to the proposed annexation is filed with the governing body of
58 the city, town or village not later than fourteen days after the public hearing by at least five
59 percent of the qualified voters of the city, town or village, or two qualified voters of the area
60 sought to be annexed if the same contains two qualified voters, the provisions of sections 71.015
61 and 71.860 to 71.920, shall be followed.

62 3. If no objection is filed, the city, town or village shall extend its limits by ordinance
63 to include such territory, specifying with accuracy the new boundary lines to which the city's,
64 town's or village's limits are extended. Upon duly enacting such annexation ordinance, the city,
65 town or village shall cause three certified copies of the same to be filed with the county assessor
66 and the clerk of the county wherein the city, town or village is located, and one certified copy to
67 be filed with the election authority, if different from the clerk of the county which has
68 jurisdiction over the area being annexed, whereupon the annexation shall be complete and final
69 and thereafter all courts of this state shall take judicial notice of the limits of that city, town or
70 village as so extended.

71 **4. That a petition requesting annexation is not or was not verified or notarized shall**
72 **not affect the validity of an annexation heretofore or hereafter undertaken in accordance**
73 **with this section.**

74 **5. Any action of any kind seeking to deannex from any city, town, or village any**
75 **area annexed under this section, or seeking in any way to reverse, invalidate, set aside, or**

76 **otherwise challenge such annexation or oust such city, town, or village from jurisdiction**
77 **over such annexed area shall be brought within three years of the date of adoption of the**
78 **annexation ordinance.**

71.014. 1. Notwithstanding the provisions of section 71.015, the governing body of any
2 city, town, or village which is located within a county which borders a county of the first
3 classification with a charter form of government with a population in excess of six hundred fifty
4 thousand, proceeding as otherwise authorized by law or charter, may annex unincorporated areas
5 which are contiguous and compact to the existing corporate limits upon [verified] **notarized**
6 petition requesting such annexation signed by the owners of all fee interests of record in all tracts
7 located within the area to be annexed. **That a petition requesting annexation is not or was**
8 **not verified or notarized shall not affect the validity of an annexation heretofore or**
9 **hereafter undertaken in accordance with this section.**

10 **2. Any action of any kind seeking to deannex from any city, town, or village any**
11 **area annexed under this section, or seeking in any way to reverse, invalidate, set aside, or**
12 **otherwise challenge such annexation or oust such city, town, or village from jurisdiction**
13 **over such annexed area shall be brought within three years of the date of adoption of the**
14 **annexation ordinance.**

71.015. 1. Should any city, town, or village, not located in any county of the first
2 classification which has adopted a constitutional charter for its own local government, seek to
3 annex an area to which objection is made, the following shall be satisfied:

4 (1) Before the governing body of any city, town, or village has adopted a resolution to
5 annex any unincorporated area of land, such city, town, or village shall first as a condition
6 precedent determine that the land to be annexed is contiguous to the existing city, town, or
7 village limits and that the length of the contiguous boundary common to the existing city, town,
8 or village limit and the proposed area to be annexed is at least fifteen percent of the length of the
9 perimeter of the area proposed for annexation.

10 (2) The governing body of any city, town, or village shall propose an ordinance setting
11 forth the following:

12 (a) The area to be annexed and affirmatively stating that the boundaries comply with the
13 condition precedent referred to in subdivision (1) above;

14 (b) That such annexation is reasonable and necessary to the proper development of the
15 city, town, or village;

16 (c) That the city has developed a plan of intent to provide services to the area proposed
17 for annexation;

18 (d) That a public hearing shall be held prior to the adoption of the ordinance;

19 (e) When the annexation is proposed to be effective, the effective date being up to
20 thirty-six months from the date of any election held in conjunction thereto.

21 (3) The city, town, or village shall fix a date for a public hearing on the ordinance and
22 make a good faith effort to notify all fee owners of record within the area proposed to be annexed
23 by certified mail, not less than thirty nor more than sixty days before the hearing, and notify all
24 residents of the area by publication of notice in a newspaper of general circulation qualified to
25 publish legal matters in the county or counties where the proposed area is located, at least once
26 a week for three consecutive weeks prior to the hearing, with at least one such notice being not
27 more than twenty days and not less than ten days before the hearing.

28 (4) At the hearing referred to in subdivision (3), the city, town, or village shall present
29 the plan of intent and evidence in support thereof to include:

30 (a) A list of major services presently provided by the city, town, or village including, but
31 not limited to, police and fire protection, water and sewer systems, street maintenance, parks and
32 recreation, **and** refuse collection[, etc.];

33 (b) A proposed time schedule whereby the city, town, or village plans to provide such
34 services to the residents of the proposed area to be annexed within three years from the date the
35 annexation is to become effective;

36 (c) The level at which the city, town, or village assesses property and the rate at which
37 it taxes that property;

38 (d) How the city, town, or village proposes to zone the area to be annexed;

39 (e) When the proposed annexation shall become effective.

40 (5) Following the hearing, and either before or after the election held in subdivision (6)
41 of this subsection, should the governing body of the city, town, or village vote favorably by
42 ordinance to annex the area, the governing body of the city, town or village shall file an action
43 in the circuit court of the county in which such unincorporated area is situated, under the
44 provisions of chapter 527, praying for a declaratory judgment authorizing such annexation. The
45 petition in such action shall state facts showing:

46 (a) The area to be annexed and its conformity with the condition precedent referred to
47 in subdivision (1) of this subsection;

48 (b) That such annexation is reasonable and necessary to the proper development of the
49 city, town, or village; and

50 (c) The ability of the city, town, or village to furnish normal municipal services of the
51 city, town, or village to the unincorporated area within a reasonable time not to exceed three
52 years after the annexation is to become effective. Such action shall be a class action against the
53 inhabitants of such unincorporated area under the provisions of section 507.070.

54 (6) Except as provided in subsection 3 of this section, if the court authorizes the city,
55 town, or village to make an annexation, the legislative body of such city, town, or village shall
56 not have the power to extend the limits of the city, town, or village by such annexation until an
57 election is held at which the proposition for annexation is approved by a majority of the total
58 votes cast in the city, town, or village and by a separate majority of the total votes cast in the
59 unincorporated territory sought to be annexed. However, should less than a majority of the total
60 votes cast in the area proposed to be annexed vote in favor of the proposal, but at least a majority
61 of the total votes cast in the city, town, or village vote in favor of the proposal, then the proposal
62 shall again be voted upon in not more than one hundred twenty days by both the registered voters
63 of the city, town, or village and the registered voters of the area proposed to be annexed. If at
64 least two-thirds of the qualified electors voting thereon are in favor of the annexation, then the
65 city, town, or village may proceed to annex the territory. If the proposal fails to receive the
66 necessary majority, no part of the area sought to be annexed may be the subject of another
67 proposal to annex for a period of two years from the date of the election, except that, during the
68 two-year period, the owners of all fee interests of record in the area or any portion of the area
69 may petition the city, town, or village for the annexation of the land owned by them pursuant to
70 the procedures in section 71.012. The elections shall if authorized be held, except as herein
71 otherwise provided, in accordance with the general state law governing special elections, and the
72 entire cost of the election or elections shall be paid by the city, town, or village proposing to
73 annex the territory.

74 (7) Failure to comply in providing services to the said area or to zone in compliance with
75 the plan of intent within three years after the effective date of the annexation, unless compliance
76 is made unreasonable by an act of God, shall give rise to a cause of action for deannexation
77 which may be filed in the circuit court by any resident of the area who was residing in the area
78 at the time the annexation became effective.

79 (8) No city, town, or village which has filed an action under this section as this section
80 read prior to May 13, 1980, which action is part of an annexation proceeding pending on May
81 13, 1980, shall be required to comply with subdivision (5) of this subsection in regard to such
82 annexation proceeding.

83 (9) If the area proposed for annexation includes a public road or highway but does not
84 include all of the land adjoining such road or highway, then such fee owners of record, of the
85 lands adjoining said highway shall be permitted to intervene in the declaratory judgment action
86 described in subdivision (5) of this subsection.

87 2. Notwithstanding any provision of subsection 1 of this section, for any annexation by
88 any city with a population of three hundred fifty thousand or more inhabitants which is located
89 in more than one county that becomes effective after August 28, 1994, if such city has not

90 provided water and sewer service to such annexed area within three years of the effective date
91 of the annexation, a cause of action shall lie for deannexation, unless the failure to provide such
92 water and sewer service to the annexed area is made unreasonable by an act of God. The cause
93 of action for deannexation may be filed in the circuit court by any resident of the annexed area
94 who is presently residing in the area at the time of the filing of the suit and was a resident of the
95 annexed area at the time the annexation became effective. If the suit for deannexation is
96 successful, the city shall be liable for all court costs and attorney fees.

97 3. Notwithstanding the provisions of subdivision (6) of subsection 1 of this section, all
98 cities, towns, and villages located in any county of the first classification with a charter form of
99 government with a population of two hundred thousand or more inhabitants which adjoins a
100 county with a population of nine hundred thousand or more inhabitants shall comply with the
101 provisions of this subsection. If the court authorizes any city, town, or village subject to this
102 subsection to make an annexation, the legislative body of such city, town or village shall not
103 have the power to extend the limits of such city, town, or village by such annexation until an
104 election is held at which the proposition for annexation is approved by a majority of the total
105 votes cast in such city, town, or village and by a separate majority of the total votes cast in the
106 unincorporated territory sought to be annexed; except that:

107 (1) In the case of a proposed annexation in any area which is contiguous to the existing
108 city, town or village and which is within an area designated as flood plain by the Federal
109 Emergency Management Agency and which is inhabited by no more than thirty registered voters
110 and for which a final declaratory judgment has been granted prior to January 1, 1993, approving
111 such annexation and where notarized affidavits expressing approval of the proposed annexation
112 are obtained from a majority of the registered voters residing in the area to be annexed, the area
113 may be annexed by an ordinance duly enacted by the governing body and no elections shall be
114 required; and

115 (2) In the case of a proposed annexation of unincorporated territory in which no qualified
116 electors reside, if at least a majority of the qualified electors voting on the proposition are in
117 favor of the annexation, the city, town or village may proceed to annex the territory and no
118 subsequent election shall be required. If the proposal fails to receive the necessary separate
119 majorities, no part of the area sought to be annexed may be the subject of any other proposal to
120 annex for a period of two years from the date of such election, except that, during the two-year
121 period, the owners of all fee interests of record in the area or any portion of the area may petition
122 the city, town, or village for the annexation of the land owned by them pursuant to the procedures
123 in section 71.012 **or 71.014**. The election shall, if authorized, be held, except as otherwise
124 provided in this section, in accordance with the general state laws governing special elections,
125 and the entire cost of the election or elections shall be paid by the city, town, or village proposing

126 to annex the territory. Failure of the city, town or village to comply in providing services to the
127 area or to zone in compliance with the plan of intent within three years after the effective date
128 of the annexation, unless compliance is made unreasonable by an act of God, shall give rise to
129 a cause of action for deannexation which may be filed in the circuit court **not later than four**
130 **years after the effective date of the annexation** by any resident of the area who was residing
131 in such area at the time the annexation became effective or by any nonresident owner of real
132 property in such area. **Except for a cause of action for deannexation under this subdivision**
133 **(2) of this subsection, any action of any kind seeking to deannex from any city, town, or**
134 **village any area annexed under this section, or seeking in any way to reverse, invalidate,**
135 **set aside, or otherwise challenge such annexation or oust such city, town, or village from**
136 **jurisdiction over such annexed area shall be brought within three years of the date of the**
137 **adoption of the annexation ordinance.**

72.401. 1. If a commission has been established pursuant to section 72.400 in any
2 county with a charter form of government where fifty or more cities, towns and villages have
3 been established, any boundary change within the county shall proceed solely and exclusively
4 in the manner provided for by sections 72.400 to 72.423, notwithstanding any statutory
5 provisions to the contrary concerning such boundary changes.

6 2. In any county with a charter form of government where fifty or more cities, towns and
7 villages have been established, if the governing body of such county has by ordinance established
8 a boundary commission, as provided in sections 72.400 to 72.423, then boundary changes in such
9 county shall proceed only as provided in sections 72.400 to 72.423.

10 3. The commission shall be composed of eleven members as provided in this subsection.
11 No member, employee or contractor of the commission shall be an elective official, employee
12 or contractor of the county or of any political subdivision within the county or of any
13 organization representing political subdivisions or officers or employees of political
14 subdivisions. Each of the appointing authorities described in subdivisions (1) to (3) of this
15 subsection shall appoint persons who shall be residents of their respective locality so described.
16 The appointing authority making the appointments shall be:

17 (1) The chief elected officials of all municipalities wholly within the county which have
18 a population of more than twenty thousand persons, who shall name two members to the
19 commission as prescribed in this subsection each of whom is a resident of a municipality within
20 the county of more than twenty thousand persons;

21 (2) The chief elected officials of all municipalities wholly within the county which have
22 a population of twenty thousand or less but more than ten thousand persons, who shall name one
23 member to the commission as prescribed in this subsection who is a resident of a municipality

24 within the county with a population of twenty thousand or less but more than ten thousand
25 persons;

26 (3) The chief elected officials of all municipalities wholly within the county which have
27 a population of ten thousand persons or less, who shall name one member to the commission as
28 prescribed in this subsection who is a resident of a municipality within the county with a
29 population of ten thousand persons or less;

30 (4) An appointive body consisting of the director of the county department of planning,
31 the president of the municipal league of the county, one additional person designated by the
32 county executive, and one additional person named by the board of the municipal league of the
33 county, which appointive body, acting by a majority of all of its members, shall name three
34 members of the commission who are residents of the county; and

35 (5) The county executive of the county, who shall name four members of the
36 commission, three of whom shall be from the unincorporated area of the county and one of
37 whom shall be from the incorporated area of the county. The seat of a commissioner shall be
38 automatically vacated when the commissioner changes his or her residence so as to no longer
39 conform to the terms of the requirements of the commissioner's appointment. The commission
40 shall promptly notify the appointing authority of such change of residence.

41 4. Upon the passage of an ordinance by the governing body of the county establishing
42 a boundary commission, the governing body of the county shall, within ten days, send by United
43 States mail written notice of the passage of the ordinance to the chief elected official of each
44 municipality wholly or partly in the county.

45 5. Each of the appointing authorities described in subdivisions (1) to (4) of subsection
46 3 of this section shall meet within thirty days of the passage of the ordinance establishing the
47 commission to compile its list of appointees. Each list shall be delivered to the county executive
48 within forty-one days of the passage of such ordinance. The county executive shall appoint
49 members within forty-five days of the passage of the ordinance. If a list is not submitted by the
50 time specified, the county executive shall appoint the members using the criteria of subsection
51 3 of this section before the sixtieth day from the passage of the ordinance. At the first meeting
52 of the commission appointed after the effective date of the ordinance, the commissioners shall
53 choose by lot the length of their terms. Three shall serve for one year, two for two years, two for
54 three years, two for four years, and two for five years. All succeeding commissioners shall serve
55 for five years. Terms shall end on December thirty-first of the respective year. No commissioner
56 shall serve more than two consecutive full terms. Full terms shall include any term longer than
57 two years.

58 6. When a member's term expires, or if a member is for any reason unable to complete
59 his term, the respective appointing authority shall appoint such member's successor. Each

60 appointing authority shall act to ensure that each appointee is secured accurately and in a timely
61 manner, when a member's term expires or as soon as possible when a member is unable to
62 complete his term. A member whose term has expired shall continue to serve until his successor
63 is appointed and qualified.

64 7. The commission, its employees and subcontractors shall be subject to the regulation
65 of conflicts of interest as defined in sections 105.450 to 105.498 and to the requirements for open
66 meetings and records under chapter 610.

67 8. Notwithstanding any provisions of law to the contrary, any boundary adjustment
68 approved by the residential property owners and the governing bodies of the affected
69 municipalities or the county, if involved, and any voluntary annexation approved by municipal
70 ordinance provided that the municipality owns the area to be annexed, that the area is contiguous
71 with the municipality, and that the area is utilized only for parks and recreation purposes, shall
72 not be subject to commission review. Such a boundary adjustment or annexation is not
73 prohibited by the existence of an established unincorporated area.

74 **9. Any annexation of property or defined areas of properties approved by a**
75 **majority of property owners residing thereon and by ordinance of any municipality that**
76 **is a service provider for both the water and sanitary sewer within the municipality shall**
77 **be effective as provided in the annexation ordinance and shall not be subject to commission**
78 **review. The annexation is not prohibited by the existence of an established unincorporated**
79 **area.**

2 **77.675. 1. In addition to the process for passing ordinances provided in section**
3 **77.080, the council of any city of the third classification with more than fifteen thousand**
4 **but fewer than seventeen thousand inhabitants and located in any county of the first**
5 **classification with more than sixty-five thousand but fewer than seventy-five thousand**
6 **inhabitants may adopt or repeal any ordinance by passage of a bill that sets forth the**
7 **ordinance and specifies that the ordinance so proposed shall be submitted to the registered**
8 **voters of the city at the next municipal election. The bill shall be passed under the**
9 **procedures in section 77.080, except that it shall take effect upon approval of a majority**
10 **of the voters rather than upon the approval and signature of the mayor.**

11 **2. If the mayor approves the bill and signs it, the question shall be submitted to the**
12 **voters in substantially the following form:**

13 **Shall the following ordinance be (adopted) (repealed)? (Set out ordinance.)**

14 ☐ YES

☐ NO

15 **3. If a majority of the voters voting on the proposed ordinance vote in favor, such**
ordinance shall become a valid and binding ordinance of the city.

94.1060. 1. The governing body of any city of the fourth classification with more than seven hundred but fewer than eight hundred inhabitants and located in any county of the third classification without a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city for the promotion of tourism, growth of the region, and economic development. Such tax shall be stated separately from all other charges and taxes.

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent) percent for the promotion of the city, growth of the region, and economic development?

☐ YES ☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted under this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. As used in this section, "transient guests" means persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

184.800. Sections 184.800 to 184.880 shall be known as the "Missouri Museum and Cultural District Act".

184.805. 1. As used in sections 184.800 to 184.880, the following terms mean:

(1) "Board", the board of directors of a district;

(2) "Cultural asset", a building or area used for the purposes of promoting community culture and the arts, recreation and knowledge, including for purposes of

5 **supporting or promoting the performing arts, theater, music, entertainment, public spaces,**
6 **public libraries or other public assets;**

7 (3) **"Disaster area", an area located within a municipality for which public and**
8 **individual assistance has been declared by the President under Section 401 of the Robert**
9 **T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. Section 5121, et seq.,**
10 **provided that the municipality adopts or has adopted an ordinance approving a**
11 **redevelopment plan within three years after the President declares such disaster;**

12 (4) **"District", a museum and cultural district organized pursuant to sections 184.800**
13 **to 184.880;**

14 [(3)] (5) **"Museum", a building or area used for the purpose of exhibiting and/or**
15 **preserving objects or specimens of interest to the public, including but not limited to**
16 **photographs, art, historical items, items of natural history, and items connected with wildlife**
17 **[and], conservation, and historical events;**

18 [(4)] (6) **"Owner of real property", the owner of the fee interest in the real property[,**
19 **except that when the real property is subject to a lease of ten or more years, the lessee rather than**
20 **the owner of the fee interest shall be considered as the "owner of real property"]. An owner may**
21 **be either a natural person or a [juridical] legal entity.**

22 2. For the purposes of sections 11(c), 16 and 22 of article X of the Constitution of
23 Missouri, section 137.073, and as used in sections 184.800 to 184.880, the following terms shall
24 have the meanings given:

25 (1) **"Approval of the required majority" [or "direct voter approval"], a simple majority;**

26 (2) **"Qualified voters", the owners of real property located within the proposed district**
27 **[or any person residing in the district who is a legal voter within the district].**

184.810. 1. A district **where the majority of the property is located within a disaster**
2 **area** may be created to fund, promote, plan, design, construct, improve, maintain and operate one
3 or more projects relating to [a museum] **one or more museums and cultural assets** or to assist
4 in such activity.

5 2. A district is a political subdivision of the state.

6 3. No structures operated by a museum **and cultural** district board pursuant to sections
7 184.800 to 184.880 shall be named for a commercial venture.

184.815. 1. Whenever the creation of a district is desired, the owners of real property
2 who own at least two-thirds of the real property within the proposed district may file a petition
3 requesting the creation of a district. The petition shall be filed in the circuit court of the county
4 in which the proposed district is located. Any petition to create a museum **and cultural** district
5 pursuant to the provisions of sections 184.800 to 184.880 shall be filed [on or before December
6 31, 1998] **within five years after the Presidential declaration establishing the disaster area.**

7 2. The proposed district area [shall be contiguous and] may contain **one or more parcels**
8 **of real property, which may or may not be contiguous and may further include** any portion
9 of one or more municipalities.

10 3. The petition shall set forth:

11 (1) The name and address of each owner of real property located within the proposed
12 district [or who is a legal voter resident within the proposed district];

13 (2) A specific description of the proposed district boundaries including a map illustrating
14 such boundaries;

15 (3) A general description of the purpose or purposes for which the district is being
16 formed, including a description of the proposed museum or museums **and cultural asset or**
17 **cultural assets** and a general plan for [its] operation **of each museum and each cultural asset**
18 **within the district;** and

19 (4) The name of the proposed district.

20 4. In the event any owner of real property within the proposed district who is named in
21 the petition [or any legal voter resident within the district] shall not join in the petition or file an
22 entry of appearance and waiver of service of process in the case, a copy of the petition shall be
23 served upon said owner [or legal voter] in the manner provided by supreme court rule for the
24 service of petitions generally. Any objections to the petition shall be raised by answer within the
25 time provided by supreme court rule for the filing of an answer to a petition.

184.820. 1. Any owner of real property within the proposed district [and any legal voter
2 who is a resident within the proposed district] may join in or file a petition supporting or answer
3 opposing the creation of the district and seeking a judgment respecting these same issues.

4 2. The court shall hear the case without a jury. If the court determines the petition is
5 defective or the proposed district or its plan of operation is unconstitutional, it shall enter its
6 judgment to that effect and shall refuse to incorporate the district as requested in the pleadings.
7 If the court determines the petition is not legally defective and the proposed district and plan of
8 operation are not unconstitutional, the court shall determine and declare the district organized
9 and incorporated and shall approve the plan of operation stated in the petition.

10 3. Any party having filed a petition or answer to a petition may appeal the circuit court's
11 order or judgment in the same manner as provided for other appeals. Any order either refusing
12 to incorporate the district or incorporating the district shall be deemed a final judgment for
13 purposes of appeal.

184.827. A museum **and cultural** district created pursuant to sections 184.800 to
2 184.880 shall be governed by a board of directors consisting of [eight] **five** members[. Five of
3 the members] **who** shall be elected as provided in section 184.830. [Three members of the board
4 of directors shall be appointed by the governor with the advice and consent of the senate for a

5 three-year term. Not more than two of the three members appointed by the governor shall be of
6 the same political party. The governor shall appoint an interim director to complete the
7 unexpired term of a director caused by resignation or disqualification who was appointed by the
8 governor.]

184.830. 1. Within thirty days after the order declaring the district organized has become
2 final, the circuit clerk of the county in which the petition was filed shall, give notice by causing
3 publication to be made once a week for two consecutive weeks in a newspaper of general
4 circulation in the county, the last publication of which shall be at least ten days before the day
5 of the meeting required by this section, call a meeting of the owners of real property within the
6 district at a day and hour specified in a public place in the county in which the petition was filed
7 for the purpose of electing a board of five directors, to be composed of owners or representatives
8 of owners of real property in the district.

9 2. The owners of real property, when assembled, shall organize by the election of a
10 chairman and secretary of the meeting who shall conduct the election. At the election, each acre
11 of real property within the district shall be considered as a voting interest, and each owner of real
12 property shall have one vote in person or by proxy for every acre of real property owned within
13 the district for each director to be elected. A director need not be a legal voter of the district.

14 3. Each director shall serve for a term of three years and until his **or her** successor is
15 duly elected and qualified. Successor directors shall be elected in the same manner as the initial
16 directors at a meeting of the owners of real property called by the board. Each successor director
17 shall serve a three-year term. The remaining directors shall have the authority to elect an interim
18 director to complete any unexpired term of a director caused by resignation or disqualification.

19 4. Directors shall be at least twenty-one years of age.

184.835. 1. The board shall possess and exercise all of the district's legislative and
2 executive powers.

3 2. Within thirty days after the election of the initial directors, the board shall meet. At
4 its first meeting and after each election of new board members the board shall elect a chairman,
5 a secretary, a treasurer and such other officers as it deems necessary from its members. A
6 director may fill more than one office, except that a director may not fill both the office of
7 chairman and secretary.

8 3. [The board may employ such employees as it deems necessary; provided, however,
9 that the board shall not employ any employee who is related within the fourth degree by blood
10 or marriage to a member of the board.

11 4.] At the first meeting, the board, by resolution, shall define the first and subsequent
12 fiscal years of the district, and shall adopt a corporate seal.

13 [5.] 4. A simple majority of the board shall constitute a quorum. If a quorum exists, a
14 **simple** majority of those voting shall have the authority to act in the name of the board, and
15 approve any board resolution.

16 [6.] 5. Each director shall devote such time to the duties of the office as the faithful
17 discharge thereof may require and may be reimbursed for his or her actual expenditures in the
18 performance of his or her duties on behalf of the district.

184.840. 1. A district may receive and use funds for the purposes of planning, designing,
2 constructing, reconstructing, maintaining and operating [a museum] **one or more museums and**
3 **cultural assets**, conducting educational programs in connection therewith [for any public
4 purpose] which is reasonably connected with the museum **or cultural asset** and for any other
5 purposes authorized by sections 184.840 to 184.880. Such funds may be derived from any
6 funding method which is authorized by sections 184.800 to 184.880 and from any other source,
7 including but not limited to funds from federal sources, the state of Missouri or an agency
8 thereof, a political subdivision of the state or private sources.

9 2. The general assembly may annually for a period of twenty years after [July 7, 1997]
10 **January 1, 2013**, make appropriations from general revenue to a district which is created
11 pursuant to the provisions of sections 184.800 to 184.880.

184.845. 1. The board of the district may impose a museum **and cultural** district sales
2 tax by resolution on all retail sales made in such museum **and cultural** district which are subject
3 to taxation pursuant to the provisions of sections 144.010 to 144.525. Such museum **and**
4 **cultural** district sales tax may be imposed for any museum **or cultural** purpose designated by
5 the board of the museum **and cultural** district. If the resolution is adopted the board of the
6 district may submit the question of whether to impose a sales tax authorized by this section to
7 [either the legal voters of the district and/or to the owners of real property within the district] **the**
8 **qualified voters**, who shall have the same voting interests as with the election of members of
9 the board of the district.

10 2. The sales tax authorized by this section shall become effective on the first day of the
11 second calendar quarter following adoption of the tax by the **board or qualified voters, if the**
12 **board elects to submit the question of whether to impose a sales tax to the** qualified voters.

13 3. In each museum **and cultural** district in which a sales tax has been imposed in the
14 manner provided by this section, every retailer shall add the tax imposed by the museum **and**
15 **cultural** district pursuant to this section to the retailer's sale price, and when so added such tax
16 shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and
17 shall be recoverable at law in the same manner as the purchase price.

18 4. In order to permit sellers required to collect and report the sales tax authorized by this
19 section to collect the amount required to be reported and remitted, but not to change the

20 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
21 fractions of pennies, the museum **and cultural** district may establish appropriate brackets which
22 shall be used in the district imposing a tax pursuant to this section in lieu of those brackets
23 provided in section [144.825] **144.285**.

24 5. All revenue received by a museum **and cultural** district from the tax authorized by
25 this section which has been designated for a certain museum **or cultural** purpose shall be
26 deposited in a special trust fund and shall be used solely for such designated purpose. All funds
27 remaining in the special trust fund shall continue to be used solely for such designated museum
28 **or cultural** purpose. Any funds in such special trust fund which are not needed for current
29 expenditures may be invested by the board of directors in accordance with applicable laws
30 relating to the investment of other museum **or cultural** district funds.

31 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one
32 percent or one percent on the receipts from the sale at retail of all tangible personal property or
33 taxable services at retail within the museum **and cultural** district adopting such tax, if such
34 property and services are subject to taxation by the state of Missouri pursuant to the provisions
35 of sections 144.010 to 144.525. Any museum **and cultural** district sales tax imposed pursuant
36 to this section shall be imposed at a rate that shall be uniform throughout the district.

37 7. On and after the effective date of any tax imposed pursuant to this section, the
38 museum **and cultural** district shall perform all functions incident to the administration,
39 collection, enforcement, and operation of the tax. The tax imposed pursuant to this section shall
40 be collected and reported upon such forms and under such administrative rules and regulations
41 as may be prescribed by the museum **and cultural** district.

42 8. All applicable provisions contained in sections 144.010 to 144.525 governing the state
43 sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality provision,
44 shall apply to the collection of the tax imposed by this section, except as modified in this section.

45 9. All exemptions granted to agencies of government, organizations, persons and to the
46 sale of certain articles and items of tangible personal property and taxable services pursuant to
47 the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and
48 collection of the tax imposed by this section.

49 10. The same sales tax permit, exemption certificate and retail certificate required by
50 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
51 satisfy the requirements of this section, and no additional permit or exemption certificate or retail
52 certificate shall be required; except that the museum **and cultural** district may prescribe a form
53 of exemption certificate for an exemption from the tax imposed by this section.

54 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for
55 violation of those sections are hereby made applicable to violations of this section.

56 12. For the purpose of a sales tax imposed by a resolution pursuant to this section, all
57 retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place
58 of business of the retailer unless the tangible personal property sold is delivered by the retailer
59 or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-
60 of-state destination. In the event a retailer has more than one place of business in this state which
61 participates in the sale, the sale shall be deemed to be consummated at the place of business of
62 the retailer where the initial order for the tangible personal property is taken, even though the
63 order shall be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A
64 sale by a retailer's employee shall be deemed to be consummated at the place of business from
65 which the employee works.

66 13. All sales taxes collected by the museum **and cultural** district shall be deposited by
67 the museum **and cultural** district in a special fund to be expended for the purposes authorized
68 in this section. The museum **and cultural** district shall keep accurate records of the amount of
69 money which was collected pursuant to this section, and the records shall be open to the
70 inspection by the officers and directors of each museum **and cultural** district and the Missouri
71 department of revenue. Tax returns filed by businesses within the district shall otherwise be
72 considered as confidential in the same manner as sales tax returns filed with the Missouri
73 department of revenue.

74 14. No museum **and cultural** district imposing a sales tax pursuant to this section may
75 repeal or amend such sales tax unless such repeal or amendment will not impair the district's
76 ability to repay any liabilities which it has incurred, money which it has borrowed or revenue
77 bonds, notes or other obligations which it has issued or which have been issued to finance any
78 project or projects.

**184.847. 1. The board of a district may impose an admissions fee on every person,
2 firm, association, company or partnership of whatever form offering or managing any
3 form of entertainment, amusement, athletic or other commercial or nonprofit event or
4 venue for which admission is charged and which is presented within the district. The fee
5 shall be at a rate of no more than one dollar per seat or admission sold. This fee is in
6 addition to any state or local tax. Such admission fee may be imposed for any museum and
7 cultural purpose designated by the board of the museum and cultural district. If the
8 resolution is adopted, the board of the district may submit the question of whether to
9 impose such admission fee authorized by this section to the qualified voters, who shall have
10 the same voting interests as with the election of members of the board of the district. The
11 question shall specify the particular types of events or venues that shall be subject to such
12 admission fee.**

13 **2. The admission fee authorized by this section shall become effective on the first**
14 **day of the second calendar quarter following the adoption of the admission fee by the**
15 **qualified voters.**

16 **3. All revenue received by a museum and cultural district from the admission fee**
17 **authorized by this section shall be deposited in a special trust fund and shall be used solely**
18 **for such designated purpose. All funds remaining in the special trust fund shall continue**
19 **to be used solely for such designated museum or cultural purpose. Any funds in such**
20 **special trust fund which are not needed for current expenditures may be invested by the**
21 **board of directors in accordance with applicable laws relating to the investment of other**
22 **museum and cultural district funds.**

23 **4. On and after the effective date of any admission fee imposed pursuant to this**
24 **section, the museum and cultural district shall perform all functions incident to the**
25 **administration, collection, enforcement, and operation of the admission fee. The admission**
26 **fee imposed pursuant to this section shall be collected and reported upon such forms and**
27 **under such administrative rules and regulations as may be prescribed by the museum and**
28 **cultural district.**

 184.850. 1. A district may contract and incur obligations appropriate to accomplish its
2 purposes.

3 2. A district may enter into any lease or lease-purchase agreement for or with respect to
4 any real or personal property necessary or convenient for its purposes.

5 3. A district may enter into operating agreements and/or management agreements [with
6 not-for-profit corporations] to operate [the] **a museum or cultural asset** or carry out any other
7 authorized purposes or functions of the district.

8 4. A district may borrow money for its purposes at such rates of interest as the district
9 may determine.

10 5. A district may issue bonds, notes and other obligations, and may secure any of such
11 obligations by mortgage, pledge, assignment, security agreement or deed of trust of any or all of
12 the property and income of the district, subject to the restrictions provided in sections 184.800
13 to 184.880. The district shall also have the power and authority to secure financing on the
14 issuance of bonds for financing through another political subdivision or an agency of the state.

15 6. A district may enter into labor agreements, establish all bid conditions, decide all
16 contract awards, pay all contractors and generally supervise the construction of [the] **a museum**
17 **or cultural asset** project.

18 **7. A district may hire employees, enter leases and contracts and otherwise take such**
19 **actions and enter into such agreements as are necessary or incidental to the ownership,**
20 **operation, and maintenance of each museum and each cultural asset within the district.**

184.865. The district may contract with a federal agency, a state or its agencies and
2 political subdivisions, a corporation, partnership **or limited partnership, limited liability**
3 **company**, or individual regarding funding, promotion, planning, designing, constructing,
4 improving, maintaining, or operating [a project] **any museum or cultural asset within the**
5 **district** or to assist in such activity[]; provided, however, that any contract providing for the
6 overall management and operation of the museum for the district shall only be with a
7 governmental entity or a not-for-profit corporation].

238.272. The state auditor [shall] **may** audit each district not [less] **more** than once every
2 three years[, and may audit more frequently if the state auditor deems appropriate]. The costs
3 of this audit shall be paid by the district **and shall not exceed the greater of three percent of**
4 **the gross revenues received by the transportation district or three percent of the**
5 **expenditures made by the transportation district.**

247.225. Notwithstanding any provision of law to the contrary, a water supply
2 **district under this chapter in a county with a charter form of government and with more**
3 **than three hundred thousand but fewer than four hundred fifty thousand inhabitants shall**
4 **be under the auspices of the public service commission for rates, charges, or other fees.**

321.017. Notwithstanding the provisions of section 321.015, no employee of any fire
2 protection district or ambulance district shall serve as a member of any fire district or ambulance
3 district board **in the same county or an adjacent fire or ambulance district where such**
4 **person is employed** while such person is employed by any fire district or ambulance district,
5 except that an employee of a fire protection district or an ambulance district may serve as a
6 member of a voluntary fire protection district board or a voluntary ambulance district board.

321.320. 1. If any property, located within the boundaries of a fire protection district,
2 is included within a city having a population of forty thousand inhabitants or more, which city
3 is not wholly within the fire protection district, and which city maintains a city fire department,
4 the property is excluded from the fire protection district.

5 2. **The provisions of this section shall not apply where the fire protection district's**
6 **boundaries are located within any county of the first classification with more than two**
7 **hundred sixty thousand but fewer than three hundred thousand inhabitants and in any**
8 **county of the third classification without a township form of government and with more**
9 **than thirty-three thousand but fewer than thirty-seven thousand inhabitants and with a**
10 **city of the fourth classification with more than six thousand but fewer than seven thousand**
11 **inhabitants as the county seat when such district serves any city of the fourth classification**
12 **with more than two thousand one hundred but fewer than two thousand four hundred**
13 **inhabitants and located in any county of the first classification with more than two**
14 **hundred sixty thousand but fewer than three hundred thousand inhabitants. When any**

15 **city having a population of forty thousand inhabitants or more annexes property located**
16 **within the boundaries of such district, the provision of fire and emergency medical services**
17 **following annexation shall be governed by subsections 2 and 3 of section 72.418.**

321.690. 1. In counties of the first classification having a charter form of government
2 and having more than nine hundred thousand inhabitants [and in counties of the first
3 classification which contain a city with a population of one hundred thousand or more
4 inhabitants which adjoins no other county of the first classification], the governing body of each
5 fire protection district shall cause an audit to be performed consistent with rules and regulations
6 promulgated by the state auditor.

7 2. (1) All such districts shall cause an audit to be performed biennially. Each such audit
8 shall cover the period of the two previous fiscal years.

9 (2) Any fire protection district with less than fifty thousand dollars in annual revenues
10 may, with the approval of the state auditor, be exempted from the audit requirement of this
11 section if it files appropriate reports on its affairs with the state auditor within five months after
12 the close of each fiscal year and if these reports comply with the provisions of section 105.145.
13 These reports shall be reviewed, approved and signed by a majority of the members of the
14 governing body of the fire protection district seeking exemption.

15 3. Copies of each audit report must be completed and submitted to the fire protection
16 district and the state auditor within six months after the close of the audit period. One copy of
17 the audit report and accompanying comments shall be maintained by the governing body of the
18 fire protection district for public inspection at reasonable times in the principal office of the
19 district. The state auditor shall also maintain a copy of the audit report and comment. If any
20 audit report fails to comply with the rules promulgated by the state auditor, that official shall
21 notify the fire protection district and specify the defects. If the defects specified are not corrected
22 within ninety days from the date of the state auditor's notice to the district, or if a copy of the
23 required audit report and accompanying comments have not been received by the state auditor
24 within six months after the end of the audit period, the state auditor shall make, or cause to be
25 made, the required audit at the expense of the fire protection district.

26 4. The provisions of this section shall not apply to any fire protection district based and
27 substantially located in a county of the third classification with a population of at least thirty-one
28 thousand five hundred but not greater than thirty-three thousand.

[64.205. Sections 64.170 to 64.200 shall apply to all counties of the first
2 and second class.]

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